

CSBG DISCRETIONARY (DISC) CONTRACT

BUDGET FORMS (INSTRUCTION)

- CSBG Disc. Contract Budget Summary
 - CSD 627

- CSBG Disc. Budget Support—Personnel Costs
 - CSD 627A

- CSBG Disc. Budget Support - Non-Personnel Costs
 - CSD 627B

March 2011

CSBG Disc. Contract Budget
Summary
CSD 627

Enter the identifying information requested at the top of the report form: contractor's name, contract number, contract amount, contract term, and amendment number (*if applicable*). Enter the preparer's name, telephone number, fax number, date, and e-mail address.

SECTION 10: ADMINISTRATIVE COSTS:

Any Costs directly related to the administration of the CSBG Disc. contract.

Lines 1 through 7: Enter the total CSBG Disc. amount budgeted for each line item.

1. Salaries & Wages

Provide the total dollar amount of salaries and wages dedicated to staff performing administrative duties. Includes all payments made to administrative staff, permanent or temporary, as well as all regular and overtime pay, as approved by the contract authority.

2. Fringe Benefits

Provide the total dollar amount of fringe benefits for staff performing administrative duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment. Additionally, payroll taxes, workers' compensation, disability insurance, sick leave and accrued vacation should be included.

3. Operating Expenses

Provide the total dollar amount for all administrative operating expenses related to CSBG Disc. program. All items must be listed on the CSD 627B budget support-non personnel cost form. Examples of administrative operating expenses include:

- In-state travel costs
- Building costs (such as rental & lease fees)
- Consumable supply costs
- Utility costs
- Administrative operating costs (such as telephones, building alarms, maintenance, etc)
- Supply costs (such as printing, duplication, postage, etc)
- Insurance costs not related to personnel insurance costs
- Additional fees related to the administration of the CSBG Disc. Program (such as staff trainings, membership dues, costs incurred due to Board meetings, subscriptions, etc)
- Funds spent on contractor/consultant services to meet administrative needs in this area

4. Equipment

Provide the total dollar amount for all administrative equipment expenses related to CSBG Disc. program. Examples of administrative equipment expenses include:

- All equipment/lease purchases dedicated to administrative needs

List all Equipment/Lease costs on the CSBG Discretionary Budget Support – Non Personnel Cost CSD 627B with the detailed information.

5. Out-of-State Travel

Provide the total dollar amount of travel costs, excluding personnel costs related to administrative tasks incurred during travel outside of the State of California. Complete CSBG Discretionary Budget Support – Non Personnel Cost CSD 627B with the name of the conference, location, and cost per trip.

6. Subcontractor Services

Provide the total dollar amount administered to any subcontracting agencies that provide administrative services. In addition, include any subcontractor administrative cost.

List all subcontractor costs on the CSBG Discretionary Budget Support – Non Personnel Cost CSD 627B with the detailed information. Include the subcontractor name and total amount of contract amount and/or subcontractor administrative cost.

7. Other Costs

Provide a list of all other administrative costs that do not fit in the above categories, including but not limited to any funds directed towards:

- IT Development. IT Development includes only projects in the development phases. Costs of IT projects in use should be included in Operating Expenses & Equipment above.
- Audit, Legal and Lobbying Costs: As defined by the Cost Principles in OMB Circular A-122
- Indirect Costs. The indirect cost rate is defined as the dollar value of the approved federal rate and the entire amount can be claimed as long as it is not reimbursed by another funding source. Please note that if indirect costs are reported the approved Indirect Cost Rate Plan must be submitted.

SUBTOTAL SECTION 10 (Administrative Costs): Enter the sum of line items 1 through 7 for CSBG Disc. FUNDS. (Cannot exceed 12% of the total CSBG Discretionary allocation in Section 40)

SECTION 20: PROGRAM COSTS:

Those costs incurred that are not related to the administrative costs reported above, but are directly related to the operation of the program.

Lines 8 through 14: CSBG Discretionary FUNDS: Enter the total amount budgeted for each of the line items.

1. Salaries and Wages

Provide the total dollar amount of salaries and wages dedicated to staff performing programmatic support activities. Include all payments made to programmatic staff, permanent or temporary, as well as all regular and overtime pay, as approved by the contract authority.

2. Fringe Benefits

Provide the total dollar amount of fringe benefits dedicated to staff performing programmatic support duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment.

Additionally, payroll taxes, workers' compensation, disability insurance, sick leave and accrued vacation should be included.

3. Operating Expenses

Provide the total dollar amount for all programmatic operating expenses linked with CSBG Discretionary programs. Include:

- In-state travel costs related to programmatic costs
- Building costs related to programmatic operation (such as rental & lease fees)
- Consumable supply costs
- Programmatic operating costs (such as telephones, building alarms, maintenance, etc)
- Programmatic supply costs (such as printing, duplication, postage, etc)
- Additional fees related to the programmatic operation of the CSBG Discretionary Program
- Funds spent on contractor/consultant services to meet programmatic needs in this area

4. Equipment

Provide the total dollar amount for all programmatic equipment expenses linked with CSBG Discretionary programs. Include, equipment/lease purchases dedicated to programmatic needs.

List all Equipment/Lease costs on the CSBG Discretionary Budget Support – Non Personnel Cost CSD 627B with the detailed information

5. Out-of-State Travel

Provide the total dollar amount of travel costs related to programmatic tasks incurred during travel outside of the State of California. Complete CSBG Discretionary Budget Support – Non Personnel Cost CSD 627B with the name of the conference, location, and cost per trip.

6. Subcontractor Services

Provide the total dollar amount (exclusive of the administrative costs reported in Section 10, Line 6) paid to any subcontracting agencies that provide programmatic services; include the subcontractor name and total amount of contract amount.

List all subcontractors services on the CSBG Discretionary Budget Support – Non Personnel Cost CSD 627B with the detailed information.

7. Other Costs

Provide a list of all other programmatic costs that do not fit in the categories above, including but not limited to funds directed towards:

- Direct Client Purchases. Include all direct purchases made with CSBG Disc. dollars for items designated specifically for client use.

SUBTOTAL SECTION 20 (Program Costs):

Enter the sum of line items 1 through 7 for CSBG Disc. FUNDS.

SECTION 40: Total CSBG Disc. Budget Amount:

Enter the sum of Subtotal Sections 10 and 20. The amount shall not exceed the total CSBG Disc. allocated amount (Refer to Allocation spreadsheet)

SECTION 70: CSBG Disc. Funds Administrative Percent:

Divide Section 10: Administrative Costs by Section 40: Total CSBG Disc. budget amount. This percentage cannot exceed 12% of the total CSBG Disc. allocated amount.

SECTION 80: Other Agency Operating Funds Used to Support CSBG Disc. (INFORMATION ONLY):

This information is optional, if including total other agency operating funds provide a list of the funding source and amount of funds. For public community action agencies, all funds under the administration of the advisory or administrative tripartite board should be considered as community action program operating funds.

SECTION 90: Agency Total CSBG Disc. Operating Budget (INFORMATION ONLY):

The sum of Section 40 (Total CSBG Disc. Budget Amount) and Section 80 (Other Agency Operating Funds Used to Support CSBG Disc.).

CSBG Disc. Budget Support—
Personnel Costs
CSD 627A

Enter the identifying information requested at the top of the report form: contractor's name, contract number, Contract amount, contract term, and amendment number (*if applicable*). Enter the preparer's name, telephone number, fax number, date, and e-mail address.

ADMINISTRATIVE and PROGRAM COSTS – SALARIES AND WAGES:

Complete Section 10: Administrative Costs and Section 20 Program Costs for those costs which are directly related to CSBG Disc. contract. Provide the specific positions for the salaries and wages (Budget Summary 627) and Fringe Benefits (Budget Summary 627).

Column A: Number of Positions

Specify the number of positions for each Position Title in Column B that are directly related to the administrative (Section 10) and/or program (Section 20) costs of the CSBG Disc. contract.

Column B Position Title

Specify the position title. Do not abbreviate.

Column C: Annual Salary for each position

Specify the total dollar amount of salaries and wages for staff performing CSBG Disc. administrative and/or program activities. Include all payments made to administrative/program staff, permanent or temporary, as well as all regular and overtime pay, as approved by the contract authority.

Column D: Percent (%) of CSBG Disc. Time allocated for each position

Specify the amount of time (in percent) for the position dedicated to the CSBG Disc. administrative and/or program activities.

Column E: Number of CSBG Disc. months allocated for Each Position

Specify the number of months allocated for each position listed in Column A.

Column F: Total CSBG Disc. funds budgeted for each position

The sum of Col. C plus Col. D multiplied by Col. A multiplied by Col. F= dollar amount charged to the administrative costs of the CSBG Disc. contract.

Fringe Benefits

Specify the total dollar amount of fringe benefits for staff performing administrative and/or program duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment. Additionally, workers' compensation, disability insurance, sick leave and accrued vacation should be included.

Listed below are the formulas to calculate Annualized Salary, Percentage of CSBG Time, Number of CSBG Months, and CSBG Funds:

Annualized Salary: CSBG Disc. Funds multiplied by 12 months divided by number of months divided by Percentage (%) of time.

Percentage of CSBG/Disc. Time: CSBG Disc. Funds times 12 months divided by the number of Months divided by annualized salary.

Number of Months: CSBG Disc. Funds times 12 months divided by percentage of time divided by annualized salary.

CSBG/Disc. Funds: Annualized Salary divided by 12 months multiplied by the number of months times percentage (%) of time.

CSBG Disc. Budget Support - Non-
Personnel Costs
CSD 627B

Enter the identifying information requested at the top of the report form: contractor's name, contract number, Contract amount, contract term, and amendment number (*if applicable*). Enter the preparer's name, telephone number, fax number, date, and e-mail address.

List those costs which are directly related to the **Administrative** (Column A) and/or **Program** (Column B) of the CSBG Disc. contract. All totals must equal the budget summary CSD 627

List all Operating Expenses

Provide the total dollar amount for all administrative operating expenses related to CSBG Disc. programs. Examples of administrative operating expenses include:

- In-state travel costs
- Building costs (such as rental & lease fees)
- Consumable supply costs
- Utility costs
- Administrative operating costs (such as telephones, building alarms, maintenance, etc)
- Supply costs (such as printing, duplication, postage, etc)
- Insurance costs not related to personnel insurance costs
- Additional fees related to the administration of the CSBG Disc. Program (such as staff trainings, membership dues, costs incurred due to Board meetings, subscriptions, etc)
- Funds spent on contractor/consultant services to meet administrative needs in this area

List all Equipment Purchases Services:

Provide a detailed list of all equipment purchases; include type of equipment and the amount (e.g. computer, \$200.00).

List all Out-of-State Travel Only:

Provide detailed information for each out of state travel trip; include location, purpose of each trip, and related costs per trip (e.g., Chicago, IL, CAP Law Conference, \$1500).

List all Subcontractor Services:

List the subcontractor name and total dollar amount administered to any subcontracting agencies that provide services (e.g., Youth Employment Training Agency, \$20,000).

Other Costs

Please provide a list of all other administrative (Section 10) and program (Section 20) costs that do not fit in the above categories. Attach additional sheets if necessary.

Any additional Other Costs: List the additional other costs that do not fit in any other category.

Total Other Costs (sum of i, ii, iii, iv)